

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4091. PAYMENT BY CONSUMER.

Reference: Sections 30005, 30005.5, 30106, 30107 and 30108, Revenue and Taxation Code.

(a) Each consumer or user of cigarettes or tobacco products subject to the tax, resulting from the consumer having:

(1) purchased cigarettes or tobacco products in any quantity, when such cigarettes or tobacco products are shipped to the consumer from out of state,

(2) personally transported or brought into the state untaxed cigarettes in quantities of more than 400 cigarettes in a single lot for his or her own use or consumption, or

(3) obtained more than 400 untaxed cigarettes at one time from a federal instrumentality listed in Revenue and Taxation Code section 30102,

must pay the tax either to the licensed or registered distributor under the Cigarette and Tobacco Products Tax Law from whom the cigarettes or tobacco products were purchased, or directly to the board if the person from whom the cigarettes or tobacco products were purchased is not a licensed or registered distributor. A person who pays the tax directly to the Board must file a certified Board of Equalization Form BOE-501-CI entitled "Cigarette and Tobacco Products Excise Tax Return," and report the brand name, seller's name, seller's internet address or phone number, date received, and number of cartons or type and cost of tobacco products received.

(b) Consumers or users will be liable for payment of the tax to the board unless receipts as provided by Regulation 4092 are obtained for payment of the tax to the distributor.

History: Adopted June 24, 1959.

Amended September 13, 1961.

Amended October 10, 1968, effective November 13, 1968.

Amended November 5, 1970, effective December 10, 1970.

Amended September 26, 2001, effective February 15, 2002. Added references to tobacco products and removed gender-specific language.

Divided regulation into subdivisions (a), (a)(1), (a)(2), (a)(3) and (b). In subdivision (a)(1), replace "which" with "when such", in subdivision (a)(2), changed "his having himself transported" to "personally transported", and in subdivision (a)(3), removed "having" before "obtained", and added "A person who pays the . . . and cost of tobacco products received". Deleted references to (a) and (b) at end of subdivision (a) and added "either" before "to the licensed or registered distributor".